has been made under capital expenditure. Funds have been provided for the continuance of the Survey School at Kottayam as also for the arrangements for the demarcation and survey of encroachments within the Cardamom Hills Reserve.

11. *Income Tax.* As announced to the House this time last year, the services of a retired officer of the British Indian Income Tax Department were secured by the Government for advising them on matters connected with the reorganisation and improvement of the Income Tax Department. On the advice of this Officer, who has now returned after finishing his work, it has been decided to form a separate and self-contained Income Tax Department divesting the Division Peishkars, Assistant Peishkars and Tahsildars of income tax work, the Land Revenue Commissioner however, continuing to be the head of the Income Tax Department. This Department consists of a Deputy Commissioner of Income Tax, with three full-time Collectors of Income Tax. Provision has been made in the budget for the reorganised Income Tax Department.

12. *Excise.* The House was informed last year that the Government were then contemplating the reorganisation of the Excise Department with a view to prevent the smuggling of tobacco in the frontier. This scheme was brought into effect from 1st Vrischigom 1113 and its effects will be perceived in the course of the coming year. But it is hoped that when the scheme has worked for some time more, the results would fulfil Government's expectations. Provision has accordingly been made for the working of the scheme next year also.

13. *Forests.* Over and above the usual provision for the normal activities of the Forest Department, a special provision of Rs 1·5 lakhs has been made in the next year's budget of the Department for investigating and giving effect to certain proposals for improving the revenue from our forest resources. For this purpose, the services of Mr. Kamesam, the Timber Expert of the Government of India have been secured on loan for a period of 3 years. He is considering proposals for utilising to the best advantage the various specimens of timber in our forests. He hopes that by subjecting the timber in our forests to a process of Ascu treatment, it would be possible to use such timber instead of steel and cement in the construction of bridges. This, if found successful, will result in substantial saving in the P. W. D. expenditure. Important experimental

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works such as the manufacture of pressed boards, artificial silk, wood and charcoal gas for power and illumination, sporting goods, metallised cart-wheel rims and cement and bamboo pulp boards are also proposed to be taken up by him. For the next year, a modest estimate of Rs 60,000 on the receipt side has been made under 'sale of soft wood' Mr. Kamesam has already succeeded in practically doubling our receipts from the sale of soft woods.

14. *General Administration.* The period of three years for which the appointment of the Public Service Commissioner was made, expired on the 30th of Dhanu 1113. It is proposed to continue the services of the Commissioner and his staff next year also.

15. *Administration of Justice.* The next year's budget has provided for the continuance of the existing temporary Second Judges' Courts, the temporary Munsiffs' Courts and the Debt Conciliation Boards.

16. *Education.* The expenditure next year is estimated at Rs 52·63 lakhs or Rs 3·39 lakhs more than the revised estimates for the current year, due to the provision of funds for the Travancore University.

17. *The Travancore University.* The House is already aware that the establishment of a University of its own for Travancore is now an accomplished fact. Besides the usual Faculties of Law and Arts, the University also provides for technical faculties such as Engineering, Fisheries, Textile Technology etc. Educational Institutions such as the Colleges of Science and Arts, Law and Training Colleges, Sanskrit College, Collegiate Hostels and Educational Museum and Bureau, as also some of the minor departments such as the Observatory, the Public Library, the School of Arts, the Museum and the Carpentry and Smithery Schools have been transferred to the control of the University and the receipts and expenditure of these institutions will be shown in the University Budget. In accordance with the provisions of the University Regulation and Statutes framed thereunder, the detailed budget of the University will be considered by the Senate, while the aggregate expenditure on the University is shown in the State Budget as a lump sum grant. A grant of Rs 8 lakhs (Rs 5·5 lakhs for ordinary expenditure and Rs 2·5 lakhs for capital expenditure) is proposed for the next year for the University. This amount includes, in addition to the normal expenditure incurred by Government on

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